IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

ST.Rev..No. 210 of 2003(C)

TA.161/2001 of SALES TAX APPELLATE TRIBUNAL,ADDL.BENCH,KOZHIKODE

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PETITIONER/APPELLANT/APPELLANT/ASSESSEE

P.A.PREMKUMAR,
PROPRIETOR,
FOTOMOTO,
BANK ROAD,KOZHIKODE.

BY ADV. SRI.K.I.MAYANKUTTY MATHER
SRI.SUNIL SHANKER

RESPONDENT: RESPONDENT/RESPONDENT/REVENUE

STATE OF KERALA REPRESENTED
BY DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES,ERNAKULAM.

BY SR.GOVERNMENT PLEADER MUHAMMED RAFIQ.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 14/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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SALES TAX REVISION No. 210 OF 2003

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Dated this the 14th August , 2007

O R D E R

H.L. Dattu, C.J.:

This revision petition is filed questioning the legality or otherwise of the orders passed by the Sales Tax Appellate Tribunal in T.A.No. 161 of 2001 dated 08.10.2002. The assessment year in question is 1994-95.

2. The questions of law framed in this revision for our consideration and decision are identical to that of the questions of law raised in Sales Tax Revision No.287 of 2003, which is disposed of by us today. Since the questions of law raised are identical to that of the questions of law raised in Sales Tax Revision No 287 of 2003, this Revision is also disposed of in terms of the order passed by us in Sales Tax Revision No.287 of 2003.

3. Accordingly, the questions of law framed by the assessee is answered against the assessee and in favour of the Revenue. Therefore, the Revision case requires to be rejected and it is rejected. In the facts and circumstances of the case, the parties are directed to bear their own costs.

4. Pending Interlocutory Applications are also disposed of.

Ordered accordingly .

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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H.L. DATTU, C.J.&
K.T. SANKARAN, J.

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S.T.REV. No. 210 OF 2003

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Dated this the 14th August, 2007

O R D E R